

PRESIDENT: One minute.

SENATOR DECAMP: It's called the gasoline tax. At the present time we have the highest severance tax...I mean the highest shrinkage allowance in the United States of America, way higher than any other state. If you took just one-half of that amount, which would still have a severance...or a shrinkage allowance that was way more than almost any other state, if you just took one-half that amount, you would have two, maybe two and a half times as much as Senator Hefner is trying to collect under this tax. That is constitutional. That is tax already collected that you are giving away now to individuals. Just take that money back. Senator Hefner, I would urge you to vote against this bill. It is probably unconstitutional, without question unenforceable, will result in retaliation from other states, will only injure our own people. And if you want that money, we can get it in another bill on the shrinkage allowance when we recover that money we are already collecting in tax and that we are turning around and improperly and probably illegally giving away. So I would urge you to vote against this bill.

PRESIDENT: Senator Higgins.

SENATOR HIGGINS: Thank you, Mr. President. You know I had been voting for this bill because I figured it would be a good tax raising measure. Then I got to reading this letter from the law firm, Erickson and Sederstrom; Ginsburg, Rosenberg, Ginsburg, Cathcart, Curry and Gordon, here in Lincoln. They talk about the unconstitutionality of cases in another state. Then I read, on the second page, where they say, the mail order sellers, targeted by LB 552, perform a very positive service to the citizens of this state. Such mail sellers provide a myriad of goods and services to Nebraska consumers that no local retailer could afford to provide because of the minimal demand in any one state. For example, only through mail order sellers can individuals obtain self-help products for the aged or handicapped, which enable self-management at home, large-type books and journals for the elderly and visually impaired, every day tools for left-handed persons. I've seen those advertised in those little magazines. I must be on 20 of their lists because I've got a husband that just loves going through those mail order books. It would seem to me that any attempt to get taxes from another state is a